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§ 1242.72 Other and casualties and insurance (accounts XX-52-99 and 50-52-00).

Separate common expenses on the basis of the percentages calculated for the separation of administration (account XX-52-01).

TRAIN AND YARD OPERATIONS COMMON

§ 1242.73 Cleaning car interiors and freight lost and damaged—all other (accounts XX-53-70 and 51-53-00).

Separate common expenses on basis of solely related freight and passenger expenses or special study.

§ 1242.74 Adjusting and transferring loads, and car loading devices and grain doors (accounts XX-33-71 and XX-33-72).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

§ 1242.75 Fringe benefits (account 12-53-00).

Separate common expenses in proportion to the freight/passenger separation calculated for the salaries and wages—cleaning car interiors common account (account 11-53-70).

SPECIALIZED SERVICE OPERATIONS

§ 1242.76 Administration; pickup and delivery, marine line haul, and rail substitute service; loading, unloading and local marine; protective services; freight lost or damaged—solely related; fringe benefits; casualties and insurance; joint facility, and other (accounts XX-34-01, XX-34-73, XX-34-74, XX-34-75, 51-34-00, 12-34-00, 50-34-00, 37-34-00, 38-34-00 and XX-34-99).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

ADMINISTRATIVE SUPPORT OPERATIONS

§ 1242.77 Administration (account XX-55-01).

Separate common expenses in the same proportion as common expenses are separated in employees performing clerical and accounting functions, communication systems operations and loss and damage claims processing (ac-

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counts XX-55-76, XX-55-77 and XX-55-78).

§ 1242.78 Employees performing clerical and accounting functions, and loss and damage claims processing (accounts XX-55-76 and XX-55-78).

If the sum of the direct freight and the direct passenger expenses is more than 50 percent of the total charges to this account for an accounting division, separate the common expenses on the basis of the directly assigned expenses in this account for the particular accounting division. If the sum of the direct freight and the direct passenger expenses does not aggregate 50 percent of the total charges for an accounting division, the common expenses shall be separated on the basis of special test. If common expenses exist in an accounting division but the direct expenses are applicable to only one service, i.e., freight or passenger, and even though the direct charges are over 50 percent of the total charges, the common expenses shall be separated on the basis of a special test. If the accounting is performed on a system basis rather than by accounting division, follow the intent of the above instructions.

§ 1242.79 Communication systems operations (account XX-55-77).

Separate common expenses on bases of the percentages calculated for the separation of Communication Systems (account XX-19-20), § 1242.18.

§ 1242.80 Fringe benefits (account 12-55-00).

Separate common expenses in proportion to the percentage separation calculated for the salaries and wages—administration account (account 11-55-01).

§ 1242.81 Joint facility—debit and credit (accounts 37-55-00 and 38-55-00).

Solely related freight and passenger service debit expense accounts shall be assigned according to the use made of each facility by the reporting carriers, regardless of the use made of the facility by other carriers. Common debit expenses shall be separated on the basis of the percentage separation of the solely related expenses. If there are

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no solely related expenses or if the solely related expenses are assigned entirely to either freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-55-01).

Separate common credit expenses on the basis of the percentages calculated for the separation of administration (account XX-55-01).

§ 1242.82 Other and casualties and insurance (accounts XX-55-99 and 50-55-00).

Separate common expenses on the basis of the percentages calculated for the separation of administration (account XX-55-01).

OPERATING EXPENSES

general and administration

§ 1242.83 Officers—general superintendence; accounting, auditing and finance; management services and data processing; personnel and labor relations; legal and secretarial; research and development; writedown of uncollectible accounts; property taxes; other taxes except on corporate income or payrolls; and other (accounts XX-63-01, XX-63-86, XX-63-87, XX-63-91, XX-63-92, XX-63-94, 63-63-00, 64-63-00, 65-63-00 and XX-63-99).

Separate common expenses in proportion to the separation of all other common expenses except General and Administrative Expenses.

§ 1242.84 Marketing, sales, and public relations and advertising (accounts XX-63-88, XX-63-89 and XX-63-93).

Separate each common expense account on the basis of the solely related freight and passenger expense accounts.

§ 1242.85 Fringe benefits (account 12-63-00).

Separate the common expenses in proportion to the total common salaries and wages expense separation (account 11-XX-XX) determined in §§ 1242.83 and 1242.84.

§ 1242.86 Industrial development (account XX-61-90).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

§ 1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37-63-00, 38-63-00 and 50-63-00).

Separate the common expenses in proportion to the total of all common expense separations determined in §§ 1242.83 and 1242.84 above.

NOTE: If compilation of the data in compliance with any of the above separation rules results in an undue burden in accounting expense, the carrier may request relief from such rules by letter to the Director, Bureau of Accounts. If reliable data can be developed through other methods and procedures, the carrier may request substitution of such methods also by letter to the Director, Bureau of Accounts. In both cases, the carrier shall support the request with full details.

PART 1243—QUARTERLY OPERATING REPORTS—RAILROADS

Sec.

1243.1 Revenues, expenses and income.

1243.2 Condensed balance sheet.

1243.3 Report of fuel cost, consumption, and surcharge revenue.

AUTHORITY: 49 U.S.C. 721, 11145.

SOURCE: 37 FR 5503, Mar. 16, 1972, unless otherwise noted.

NOTE: The report forms prescribed by part 1243 are available upon request from the Office of the Secretary, Surface Transportation Board, Washington, DC 20423.

§ 1243.1 Revenues, expenses and income.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of revenues, expenses and income in accordance with quarterly report Form RE&I, and instructions thereon. Such quarterly reports shall be filed, in duplicate, in the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board,